

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re

DANA CORPORATION, ET. AL.,

Debtors.

**THE TIMKEN COMPANY, TIMKEN
U.S. CORP., TOYOTETSU AMERICA,
INC. and TOYOTETSU MID AMERICA,
LLC,**

Appellants,

v.

DANA CORPORATION, ET AL.,

Appellees.

: Chapter 11 Bankruptcy Case

: Case No. 06-10354 (BRL)

: (Jointly Administered)

: Appeal No. 07-CV-5659 (PAC)

TIMKEN U.S. CORP.'S STATEMENT PURSUANT TO FRCP 7.1

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and to enable judges and magistrates of the Court to evaluate possible disqualification or recusal, the undersigned counsel of record for appellant Timken U.S. Corp. in the above-captioned matter, certifies that Timken U.S. Corp. is a wholly-owned subsidiary of The Timken Company, and that there is no publicly held corporation that owns 10% or more of its stock.

Dated: New York, New York
August 31, 2007

McDERMOTT WILL & EMERY LLP

By: /s/ James M. Sullivan
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